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**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana**

**Annual Financial Statements
December 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 07 2000

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
JENNINGS, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 1999**

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Mike B. Gillespie, CPA

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Phone (318) 824-7773

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Broadmore Gravity Drainage District
Jefferson Davis Parish, Louisiana

I compiled the accompanying general purpose financial statements of the Broadmore Gravity Drainage District, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1999, and the accompanying supplementary information listed in the table of contents, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management of the Broadmore Gravity Drainage District. I have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated May 3, 2000, on the results of my agreed-upon procedures.


Certified Public Accountant

Jennings, Louisiana
May 3, 2000

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana**

**GENERAL FUND
Balance Sheet as of December 31,1999**

ASSETS

Cash and cash equivalents	\$ 138,591
Accounts receivable-ad valorem taxes	72,884
Accounts receivable-other	116

TOTAL ASSETS	\$ <u>211,591</u>
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LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ -
Total Liabilities	<u>-</u>

Fund balances:

Fund balance-unreserved-undesignated	211,591
Total Fund Balance	<u>211,591</u>

TOTAL LIABILITIES AND FUND BALANCE	\$ <u>211,591</u>
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See accompanying notes and accountant's report.

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana**

**GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 1999**

REVENUES

Ad valorem taxes, including interest	\$	82,936
Interest earnings		5,995
Other		77
Total Revenues		<u>89,008</u>

EXPENDITURES

Salaries and related benefits		3,552
Board per diem payments		3,120
Advertising, dues and subscriptions		27
Professional services		2,500
Office supplies		142
Operating services-contractors		53,014
Operating supplies and materials		4,805
Other expenditures		115
Intergovernmental:		
Deduction from ad valorem taxes-pension		2,616
Total Expenditures		<u>69,891</u>

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES**

19,117

FUND BALANCE AT BEGINNING OF YEAR

192,474

FUND BALANCE AT END OF YEAR

\$ 211,591

See accompanying notes and accountant's report.

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana**

**GENERAL FUND
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes, penalties, and interest	\$ 79,620	\$ 82,936	\$ 3,316
Interest earnings	3,000	5,995	2,995
Other	-	77	77
Total Revenues	82,620	89,008	6,388
EXPENDITURES			
Salaries and related benefits	3,500	3,552	(52)
Board per diem payments	3,900	3,120	780
Advertising, dues and subscriptions	200	27	173
Insurance	600	-	600
Professional services	3,500	2,500	1,000
Office supplies	350	142	208
Operating services-contractors	73,037	53,014	20,023
Operating supplies and materials	22,000	4,805	17,195
Other expenditures	250	115	135
Intergovernmental:			-
Deduction from ad valorem taxes-pension	2,282	2,616	(334)
Total Expenditures	109,619	69,891	39,728
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(26,999)	19,117	46,116
FUND BALANCE AT BEGINNING OF YEAR	192,474	192,474	-
FUND BALANCE AT END OF YEAR	\$ 165,475	\$ 211,591	\$ 46,116

See accompanying notes and accountant's report.

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1999**

INTRODUCTION

The Broadmore Gravity Drainage District (District) was created by the Jefferson Davis Parish Police Jury pursuant to LSA-RS 38:1751 to 1904. The District primarily has the power and authority, within its boundaries, to plan, construct, maintain and operate such works of improvement as land treatment of watershed protection, flood prevention works, irrigation improvements, recreation, municipal and industrial water storage, and fish and wildlife developments.

Under the provisions of LSA-RS 38:1758, the District shall be governed and controlled by five commissioners who shall be the governing authority of the District. These commissioners or their spouses must own at least five hundred dollars in real estate in the district, or they must be the representative of some corporation owning at least five hundred dollars in real estate in the district. Each commissioner shall serve a term of four years. In the absence of any petition or recommendation, the police jury may appoint commissioners at their discretion.

The District does not have an established office location, but advertises the location of its monthly meeting in a local newspaper. The District staff is comprised of one part-time secretary.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1999**

Because the police jury appoints members of the board and has the ability to significantly influence operations, the District was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish with the oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information of the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

C. FUND ACCOUNTING

The District used a fund (General Fund) to report on its financial position and the results of its operations. The District has no fixed assets or long-term debt, therefore it has not used an account group in its financial presentation. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The general fund of the District is classified as a governmental fund. The general fund is the general operating fund of the District and accounts for all financial activities of the District, including acquisition of general fixed assets and servicing of general long-term obligations.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The general fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the general fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the general fund. The general fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recognized as revenue in the year the taxes are assessed, and to the extent they are available within 60 days of the year end. Ad valorem taxes are assessed for the calendar year, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1999**

January and February of the ensuing year.

Interest earnings on time deposits with financial institutions are recorded when the time deposits have matured and the interest is available to the District.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

The District prepares the proposed annual operating budget usually in November or December of each year. The operating budget includes proposed expenditures and the means of financing them. All budget appropriations lapse at year end.

The District is not required to adopt a budget pursuant to LSA-R.S. 39:1302. However, the district did adopt a budget and it is presented in the accompanying Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (GAAP Basis) and Actual.

F. ENCUMBRANCES

The District does not utilize encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana Law and national banks having their principal offices in Louisiana.

H. FIXED ASSETS

The District has no fixed assets as discussed in item C above.

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1999**

I. PENSION PLAN

The District has no full-time employees that qualify for participation in any of the public employee retirement systems.

J. LONG-TERM OBLIGATIONS

The District has no outstanding long-term obligations.

2. LEVIED TAXES

The District's authorized tax millage is 9.78 mills. The District levied 9.78 mills for 1999. The difference is the result of the reassessment of taxable property required by Article 7, Section 18 of Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish (amounts expressed in thousands):

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1999 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Colonial Pipeline Company	Pipeline	\$ 3,913	4.27
Entergy Gulf States, Inc.	Utilities	3,801	4.15
Tennessee Gas Pipeline Company	Pipeline	3,528	3.85
Florida Gas Transmission	Pipeline	3,301	3.61
Centurytel of Evangeline Inc.	Communication	2,559	2.79
Concha Chemical Pipeline Company	Pipeline	2,307	2.52
Bell South Telecommunications	Communication	1,897	2.07
Texas Gas Transmission	Pipeline	1,472	1.61
Jeff Davis Bank & Trust	Banking	1,644	1.80
Jefferson Davis Electric	Utilities	1,153	1.26
Total		\$ <u>25,575</u>	<u>27.93</u>

3. CASH AND CASH EQUIVALENTS

At December 31, 1999, the District had cash and cash equivalents (book balances) totaling \$ 138,591 as follows.

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1999**

Interest-bearing demand deposits	\$ 44,614
Time deposits	<u>93,977</u>
Total	\$ <u>138,591</u>

At December 31, 1999, the District had \$ 139,004 in deposits (collected bank balances). These balances were secured from risk by \$ 100,000 of federal deposit insurance and \$ 39,004 of pledged securities held by custodial bank in the name of the fiscal bank (GASB Category 3).

4. LITIGATION AND CLAIMS

The District is not presently involved in any litigations as plaintiff or defendant.

5. YEAR 2000 ISSUE

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The Broadmore Gravity Drainage District does not utilize a computer system or other electronic equipment that may be affected by the Year 2000 issue.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that parties with whom the Broadmore Gravity Drainage District does business with will be Year 2000 ready.

ADDITIONAL REPORTS

Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

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PO Box 1347, Jennings, LA 70546

Phone (318) 824-7773

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Broadmore Gravity Drainage District
Jefferson Davis Parish, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which agreed to by the management of the Broadmore Gravity Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Broadmore Gravity Drainage District's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$ 100,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public law).

There were no expenditures for materials and supplies which exceeded \$ 15,000. There were no expenditures for public works exceeding \$ 100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on November 2, 1998 which indicated that the budget had been adopted by the commissioners of the Broadmore Gravity Drainage District by a unanimous vote.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more; or if actual expenditures exceed budgeted amounts by more than 5%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Actual expenditures were less than amounts budgeted for the year.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination:

- (a) Trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that the payment was for the proper amount and made to the correct payee.

- (b) Determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments examined were properly coded to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities;

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:2 (the open meeting law).

Broadmore Gravity Drainage District does not have an established office location, but advertises the location of its monthly meeting in a local newspaper. Management has asserted that agendas are posted at the meetings, however, I could find no evidence supporting such assertion.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

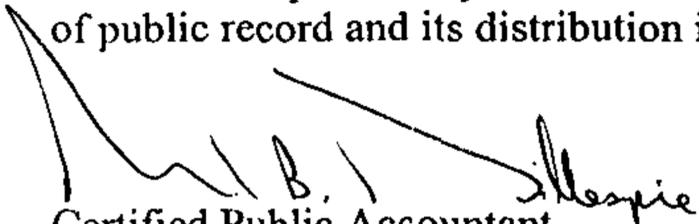
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district for the year indicated no approval for these type of payments. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which constitute bonuses, advances, or gifts.

The prior year report, dated June 7, 1999, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, others might have been reported to you.

This report is intended solely for the use of management of Broadmore Gravity Drainage District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

Jennings, Louisiana
May 3, 2000

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

January 5, 2000

To:

Mike B. Gillespie, CPA, APAC
PO Box 1347
Jennings, LA 70546

In connection with your compilation of our financial statements as of December 31, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of
February 28, 2000 (Date)

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

By: Broadmore Gravity Drainage District

[Signature]

Secretary [Signature] Date 2/8/00

[Signature]

Treasurer [Signature] Date 2/8/00

[Signature]

President [Signature] Date 5/1/00

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY**

**SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1999**

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/ Partial Corrective Action Taken	Additional Explanation
SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS					
N/A	N/A	N/A	N/A	N/A	N/A
SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS					
N/A	N/A	N/A	N/A	N/A	N/A
SECTION III – MANAGEMENT LETTER					
N/A	N/A	N/A	N/A	N/A	N/A

BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY
 Jennings, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
 For the Year Ended December 31, 1999

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS				
N/A	N/A	N/A	N/A	N/A
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS				
N/A	N/A	N/A	N/A	N/A
SECTION III - MANAGEMENT LETTER				
N/A	N/A	N/A	N/A	N/A

SUPPLEMENTARY INFORMATION

**BROADMORE GRAVITY DRAINAGE DISTRICT
JEFFERSON DAVIS PARISH POLICE JURY**

**SCHEDULE OF COMPENSATION PAID TO COMMISSIONERS
For the Year Ended December 31, 1999**

Larry Lyons	\$	650
Joe Guidry		715
Valerie Guidry, Jr.		715
Jules LaCour		520
John Marceaux		<u>585</u>
Total	\$	<u>3185</u>